

SHB 2148 - H AMD 782

By Representative Hudgins

ADOPTED 02/16/2016

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 43.09.245 and 1995 c 301 s 14 are each amended to
4 read as follows:

5 (1) The state auditor has the power to examine all the financial
6 affairs of every local government and its officers and employees.

7 (2) Local governments may request a financial audit from a
8 certified public accountant firm licensed under RCW 18.04 in lieu of
9 an audit by the state auditor. Any firm performing a financial audit
10 under this section must comply with generally accepted government
11 auditing standards. At least once every four financial audits local
12 governments must have a financial audit by the state auditor.

13 (3) Following the completion of a local government financial
14 audit by the state auditor, the state auditor must provide up to 60
15 days to discuss with the local entity being audited and reconcile
16 the audit report and findings prior to publishing the report."

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18 Correct the title.

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EFFECT: Requires local governments to have a financial audit by the state auditor at least one time for every four audits. Specifies that local governments must use a certified public accountant firm licensed under RCW 18.04 for financial audits in lieu of audits by the state auditor. Requires the state auditor to provide local governments up to 60 days to discuss and remedy an audit report by the state auditor prior to publishing the report. Removes the appeal process for a state agency or local government for any audit. Removes the requirement that an audit in the appeal process may not be made public until the appeal is complete. Removes a null and void clause.

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